



DEBRA K. DAVENPORT, CPA  
AUDITOR GENERAL

STATE OF ARIZONA  
OFFICE OF THE  
AUDITOR GENERAL

WILLIAM THOMSON  
DEPUTY AUDITOR GENERAL

February 25, 2008

The Honorable Tom Horne  
Superintendent of Public Instruction  
Arizona Department of Education  
Executive Officer  
Arizona State Board of Education  
1535 West Jefferson Street  
Phoenix, AZ 85007

**Subject: Bowie Unified School District No. 14**

Dear Mr. Horne:

In our October 29, 2004, letter to you, we requested that the Arizona State Board of Education take action on Bowie Unified School District No. 14 because the District had not complied with the *Uniform System of Financial Records* (USFR).

In August 2007, we received and have since reviewed the District's audit reports for the years ended June 30, 2005 and 2006, and USFR Compliance Questionnaire for the year ended June 30, 2006, to determine whether the District was in compliance with the USFR as of that date. Based solely on our review of these documents, the District has complied with the USFR.

If you have questions concerning this matter, please call Magdalene Haggerty, Accounting Services Director, or me at (602) 553-0333.

Sincerely,

Debra K. Davenport  
Auditor General

DKD/MH/lm

cc: Governing Board

Mr. Bruce Brown, Superintendent

Bowie Unified School District No. 14

The Honorable Trudy Berry, Cochise County School Superintendent

Mr. Vince Yanez, Executive Director

Arizona State Board of Education

Ms. Vicki G. Salazar, Associate Superintendent of Financial Services

Arizona Department of Education